

## What's New

**Changes to the Form 43.** Several changes were made to the Form 43 to increase proficiencies and to reduce the length of the form. Note that the formatting and configuration of every Schedule has been modified and will not match prior year versions. Please read the instructions and review each schedule before filling them out.

**LB 259: Personal Property Tax Relief Act.** (Operative Date: January 1, 2016) This act exempts the first \$10,000 of personal property for each personal property tax return filed with a county assessor. Failure to timely report tangible personal property is a forfeiture of the exemption for the year. County assessors will be required to electronically file a personal property abstract on or before July 20 of each year with the Property Tax Administrator. **A compensating exemption factor will be applied to the personal property value of centrally assessed companies to determine the property tax exemption for these companies.**

**LB 260: Correction of Centrally Assessed Errors.** (Operative Date: March 6, 2015) This bill allows the Property Tax Administrator to make corrections of errors affecting the value of centrally assessed companies within three years of the value being certified to counties, or tax being distributed to counties.

## Important Information For All Filers

**Purpose.** These instructions provide guidance in completing the most common Nebraska Public Service Entity Report (Form 43) and corresponding schedules. This worksheet is intended to be useful to the greatest number of taxpayers. Nothing in these instructions supersedes, alters, or otherwise changes any provision of the Nebraska tax code, regulations, rulings, or court decisions. The Nebraska Public Service Entity Report, Form 43, will be used by the Property Tax Administrator to determine the taxable value of each public service entity.

The Department of Revenue encourages the preparer of any Nebraska Public Service Entity Report, Form 43, to review applicable Nebraska law regarding any issue that may have a material effect on this return. Nebraska law and other useful information pertaining to property assessment and taxation may be found at [www.revenue.nebraska.gov/PAD/index.html](http://www.revenue.nebraska.gov/PAD/index.html)

**Who Must File.** All public service entities, as defined by Neb. Rev. Stat. § 77-801.01, transacting business within Nebraska, or owning property in Nebraska must file a Nebraska Public Service Entity Report, Form 43, including all appropriate schedules prescribed by the Tax Commissioner.

**When to File.** This report, all applicable schedules, and supplemental information must be filed on or before April 15th following the close of the prior tax year ending December 31st.

**How to File.** The Form 43 and all applicable schedules are required to be filed electronically and compatible with Microsoft Excel. The required signatures of the Form 43 must be mailed or emailed in a PDF format with an original signature. All other information may be submitted in Microsoft Excel, PDF, or as a paper copy.

**Complete filing.** The Nebraska Form 43, and all applicable schedules, must be completed in the format as prescribed. The filing will be considered incomplete, and the public service entity may be subject to penalties, if the Form 43 and/or any schedule is left blank, altered, or not completely filled out.

**Email and Mailing Address.** The Form 43, applicable schedules, and supplemental information being sent electronically must be sent to the automated address: [pat.psu@nebraska.gov](mailto:pat.psu@nebraska.gov)

*Please note that this is an automated email account which is monitored by Department staff.*

The signature page and any supplemental information being sent in paper form must be mailed to:

Nebraska Department of Revenue  
Property Assessment Division  
301 Centennial Mall South  
P.O. Box 98919  
Lincoln, NE 68509-8919

**Nebraska Extension of Time Request.** An Extension to file may only be obtained by a written request. The Property Tax Administrator may allow up to a 15-day extension past the due date to file for good cause shown. Any extension request must be sent to either the email or mailing address shown above.

**Penalties.** Pursuant to Neb. Rev. Stat. § 77-803, a penalty of \$100 per day, up to \$10,000, past the due date or extension date may be imposed under the following conditions, but not limited to:

- > Failure to furnish the Form 43 and all applicable schedules by the prescribed due date;
- > Furnishing an incomplete Form 43 and/or applicable schedule;
- > Failure to file a corrected Form 43 and/or applicable schedule in a timely manner after errors were discovered;
- > Preparing and/or filing a fraudulent Form 43 and/or applicable schedule;
- > Understatement or overstatement of any figure on the Form 43 and/or applicable schedule; or
- > Failure to report a sale of a public service entity to the Division within thirty days from date of sale.

**Reporting Changes or Corrections.** If information on the Form 43 and/or any applicable schedule that was previously filed is discovered to be incorrect please provide a brief description of the correction, the corrected Form 43 and/or schedule, and a copy of the related supplemental information immediately.

**Sale of Entity.** Pursuant to Neb. Rev. Stat. § 77-804; Any sale of a public service entity shall be reported by the purchaser to the Property Tax Administrator within thirty days from the date of the sale. The purchaser shall identify the seller, the date of the sale, any change in name of the entity, and the purchase price of the entity. If additional information regarding the sale is needed by the Property Tax Administrator, a specific written request shall be made.

**Audit.** Pursuant to Neb. Rev. Stat. § 77-1335, the Property Tax Administrator may recertify value, based on discovery of any error affecting the value, within three years after the date value was certified. The records required to substantiate any return must be retained and be available for at least three years following the date value was certified.

**Accounting Methods.** The accounting method used for federal income tax purposes must be used on the Nebraska Schedule 14. The Form 43 and all other applicable schedules (excluding the Schedule 14) will use the same accounting method as prescribed by the regulatory agency the public service entity must report to. If the public service entity does not report to a regulatory agency then use the Generally Accepted Accounting Principles method. The public service entity may not change the accounting method used on the Form 43 or any of the applicable schedules to report prior years information, unless the change was approved by the IRS or regulatory agency. A copy of this approval must accompany the first return that shows the change in the method of accounting.

**Authorization.** This report and all subsequent requested information is authorized by Neb. Rev. Stat. § 77-801. This report was last revised on 1/2016.

## **Supplemental Information Required of All Entities**

**Regulatory Report.** If the public service entity files a report with any federal regulatory agency (i.e. FERC, FCC, etc.) and/or the Nebraska Public Service Commission, a copy of the report for the most recent fiscal year of each must accompany the Form 43.

**Federal Form 10K.** If the public service entity and/or the parent company of the public service entity files a Federal Form 10K with the Securities and Exchange Commission, a copy for the most recent fiscal year of each must accompany the Form 43. If information is available online, a web address may be reported in lieu of filing the report.

**Rate Case.** If the public service entity has had a rate case resulting in a change of rates during the prior year, a copy of the rate case order must be filed at the time of filing the form 43. All rate case information must be completed on the Schedule 2.

## How to Complete the Form 43 and Appropriate Schedules

**Instructions.** At the bottom of each schedule, there will be general instructions with definitions that pertain to that particular schedule. All other instructions and/or definitions will be listed, and/or referenced to, below under this section.

**General Instructions.** The Following are general guidelines to completing the report:

- > Complete the Form 43 and all applicable schedules. If a schedule is not applicable to the public service entity, indicate with "N/A" on the first page of the schedule. At the bottom of the schedule, under the "comments" section, indicate the reasoning why the schedule is not applicable.
- > Schedules are not to be filed in alternate formats unless given prior approval from the Department on a yearly basis.
- > Report all numbers as whole numbers. Round any amount from 50 cents to 99 cents to the next higher dollar, round any amount less than 50 cents to the next lower dollar.
- > At the bottom of each section is a "comments" section. This is for the public service entity to make any comments or suggestions regarding that particular schedule. All feed back will be reviewed.
- > Keep a copy of the submitted report for records retention.

**Schedule 99.** The Schedule 99, listed as the last three schedules, is an electronic file that is typically provided to prior year filers by the Department. New filers that have not filed with the Department in the previous year will need to create this file using Schedule 99B for the instructions. All other filers will use the Schedule 99A for instructions when completing the electronic file.

**Public Service Entity.** As defined by Neb. Rev. Stat. § 77-801.01, includes any person or entity, organized for profit under the laws of this state or any other state or government and engaged in the business of water works, electrical power, gas works, natural gas, telecommunications, pipelines used for the transmission of oil, heat, stream, or any substance to be used for lighting, heating, or power, and pipelines used for the transmission of articles by pneumatic or other power and all other similar or like entities.

**Real Property.** As defined by Neb. Rev. Stat. § 77-103, real property means: All land, buildings, improvements, and fixtures, except trade fixtures; Mobile homes, cabin trailers, and similar property not registered for highway use, which are used, or designed to be used, for residential, office, commercial, agricultural, or other similar purposes, but not including mobile homes, cabin trailers and similar property when unoccupied and held for sale by persons engaged in the business of selling such property when such property is at the location of the business; Mines, minerals, quarries, mineral springs and wells, oil and gas wells, overriding royalty interest, and production payments with respect to oil or gas leases.

**Personal Property.** As defined by Neb. Rev. Stat. § 77-104, includes all property other than real property and franchise.

**Tangible Personal Property.** As defined by Neb. Rev. Stat. 77-105, includes all personal property possessing a physical existence, excluding money. Also includes trade fixtures, which means machinery and equipment, regardless of the degree of attachment to real property, used directly in commercial, manufacturing, or processing activities conducted on real property, regardless of whether the real property is owned or leased.

**Software-Tangible Personal Property.** As defined by Title 350 Neb. Admin. Code, Chapter 20-001.01A(1), operational software which is necessary for computer hardware to function is defined as tangible personal property.

**Intangible Personal Property.** As defined under Title 350 Neb. Admin. Code, Chapter 20-001.01B, includes property that has no intrinsic value by itself, but is representative of evidence of value, such as stocks, bonds, promissory notes, contract rights bank, accounts, money, and other such property.

**Software-Intangible Personal Property.** As defined by Title 350 Neb. Admin. Code, Chapter 20-001.01B(1), application software which is not necessary for the computer hardware to function is defined as intangible personal property.

**Nebraska Adjusted Basis.** As defined by Neb. Rev. Stat. § 77-118, means the adjusted basis of property as determined under the Internal Revenue Code increased by the total amount allowed under the code for depreciation or amortization or pursuant to an election to expense depreciable property under section 179 of the code.

**Depreciable Tangible Personal Property.** As defined by Neb. Rev. Stat. § 77-119, means tangible personal property which is used in a trade or business or used for the production of income and which has a determinable life of longer than one year.

**Taxable Property.** As defined by Neb. Rev. Stat. § 77-201(5), Tangible personal property, not including motor vehicles registered for operation on highways of this state, shall constitute a separate and distinct class of property for purposes of property taxation, shall be subject to taxation, unless expressly from taxation, and shall be valued at its net book value.

# Nebraska Public Service Entity Report Form 43

## Instructions Workbook

Form 43

Tax Year

2016

**Net Book Value of Property for Taxation.** As defined by Neb. Rev. Stat. § 77-120(1) means that portion of the Nebraska adjusted basis of the property as of the assessment date for the applicable recovery period in the table set forth:

Net Book Value as a Percent of Nebraska Adjusted Basis						
Year	Recovery Period (in years)					
	3	5	7	10	15	20
1	75.00%	85.00%	89.29%	92.50%	95.00%	96.25%
2	37.50%	59.50%	70.16%	78.62%	85.50%	89.03%
3	12.20%	41.65%	55.13%	66.83%	76.95%	82.35%
4	0.00%	24.99%	42.88%	56.81%	69.25%	76.18%
5		8.33%	30.63%	48.07%	62.32%	70.46%
6		0.00%	18.38%	39.33%	56.09%	65.18%
7			6.13%	30.59%	50.19%	60.29%
8			0.00%	21.85%	44.29%	55.77%
9				13.11%	38.38%	51.31%
10				4.37%	32.48%	46.85%
11				0.00%	26.57%	42.38%
12					20.67%	37.92%
13					14.76%	33.46%
14					8.86%	29.00%
15					2.95%	24.54%
16					0.00%	20.08%
17						15.62%
18						11.15%
19						6.69%
20						2.23%
21						0.00%

Net book value as a percent of Nebraska adjusted basis is calculated using the one-hundred-fifty-percent declining balance method, switching to straight-line, with a one-half-year convention.

(2) The applicable recovery period for any item of be determined as follows:

- > Three year property includes property with a class life of four years or less;
- > Five-year property includes property with a class life between four years and less than ten years;
- > Seven-year property includes property with a class life between ten years and less than sixteen years;
- > Ten-year property includes property with a class life between sixteen years and less than twenty years;
- > Fifteen-year property includes property with a class life between twenty years and less than twenty-five years; and
- > Twenty-year property includes property with a class life of twenty-five years or more.

(3) Class life is based upon the anticipated useful life of a class of property and shall be determined by the Property Tax Administrator under the Internal Revenue Code.

(4) One-half-year convention is a convention which treats all property placed in service during any tax year as placed in service on the midpoint of such tax year.

(5) The percent shown for year one is the percent used for January 1 of the year following the year of acquisition of the property.

**Operating Property.** As defined by Neb. Rev. Stat. § 77-801.01, means property owned or leased that contributes to a public service entity's function.

**Nonoperating Property.** As defined by Neb. Rev. Stat. § 77-801.01 means property owned or leased by a public service entity that does not contribute to the entity's function.

## Listing of Schedules

### Schedules that Pertain to all Public Service Entities

Schedule	Title
From 43	Nebraska Public Service Entity Report
Sch A	General Information
Sch 1A	Total Plant Allocation By State
Sch 2	Supplemental Information
Sch 5	Lease Information
Sch 99	Distribution/Subdivision Apportionment
Sch 99A	Distribution/Subdivision Apportionment
Sch 99B	Distribution/Subdivision Apportionment

### Schedules that are Industry Specific

#### Fluid Pipelines

Schedule	Title
Sch 1-FP	Allocation Factors
Sch 7-FP	Parent Financial Information
Sch 11-FP	Comparative Balance Sheet
Sch 12-FP	Plant In Service Detail
Sch 13-FP	Comparative Income Statement
Sch 14-FP	Detail Net Book Personal Property
Sch 17-FP	Noncarrier Plant Detail
Sch 18-FP	Noncarrier Income Detail

#### Utilities

Schedule	Title
Sch 1-U	Allocation Factors
Sch 7-U	Parent Financial Information
Sch 11-U	Comparative Balance Sheet
Sch 12-U	Plant In Service Detail
Sch 13-U	Comparative Income Statement
Sch 14-U	Detail Net Book Personal Property
Sch 17-U	Nonutility Plant Detail
Sch 18-U	Nonutility Income Detail

#### Gas Pipelines

Schedule	Title
Sch 1-GP	Allocation Factors
Sch 7-GP	Parent Financial Information
Sch 11-GP	Comparative Balance Sheet
Sch 12-GP	Plant In Service Detail
Sch 13-GP	Comparative Income Statement
Sch 14-GP	Detail Net Book Personal Property
Sch 17-GP	Nonutility Plant Detail
Sch 18-GP	Nonutility Income Detail

#### Telecommunications

Schedule	Title
Sch 1-T	Allocation Factors
Sch 7-T	Parent Financial Information
Sch 11-T	Comparative Balance Sheet
Sch 13-T	Comparative Income Statement
Sch 14-T	Detail Net Book Personal Property
Sch 17-T	Nonregulated Plant Detail
Sch 18-T	Nonregulated Income Detail
Sch 19-T	Operating Comm. Tower Sites/Equipment

Comments:



# Form 43 - Nebraska Public Service Entity Report

For Use By All Public Service Entities  
General Information

Form 43

Tax Year

2016

Name & Location Address of Business			Name & Mailing Address			Company Number
Business Name			Name			
Street Address			Mailing Address			Nebraska I.D. #
Federal I.D. #						
City	State	Zip Code	City	State	Zip Code	
Person to Contact Concerning this Report						
Name			Mailing Address			
Title						
Phone Number			City	State	Zip Code	
Fax Number			E-Mail Address			
Person to Whom the Property Tax Statement Should be Sent (if different from above)						
Name			Mailing Address			
Title						
Phone Number			City	State	Zip Code	
Fax Number			E-Mail Address			
Person to Whom the Public Service Entity Value Distribution Report should be Sent (if different from above)						
Name			Mailing Address			
Title						
Phone Number			City	State	Zip Code	
Fax Number			E-Mail Address			

Under penalties of law, I declare that as officer or preparer I have examined this report, including accompanying schedules and note, and to the best of my knowledge and belief, it is correct and complete.

## SIGN

HERE	Signature of Officer	Date	Signature of Preparer	Date
	Print		Print	
	Title		Title	
	Phone		Phone	
	E-mail		E-mail	

## Instructions

The purpose of this form is to gather legal and contact information of the public service entity. This information is used to insure that no unauthorized persons receive any information pertaining to the Form 43 and/or applicable schedules. Due to the confidential information that is reported on the Form 43 and appropriate schedules, only officers of the company and/or individuals expressed above may receive and/or discuss matters that pertain to this report. This report must be signed by the president, secretary, principal accounting officer, duly authorized corporate representative, or official of the business operating or controlling the public service entity.

Comments:



# Nebraska Schedule A - General Information

For Use By All Companies

Form 43

Tax Year

2016

Name of Business	Address of Business	City	State	Company Number
0	0	0	0	0

## Company Information

Check all that apply:

- |   |   |   |   |
|---|---|---|---|
| <input type="checkbox"/> Telecommunications | <input type="checkbox"/> Fiber Optic                    | <input type="checkbox"/> Pipeline           | <input type="checkbox"/> Ammonia          |
| <input type="checkbox"/> Wireless           | <input type="checkbox"/> Internet (VoIP)                | <input type="checkbox"/> Gas Pipeline       | <input type="checkbox"/> Propane          |
| <input type="checkbox"/> Wireline           | <input type="checkbox"/> Satellite                      | <input type="checkbox"/> Gas Distribution   | <input type="checkbox"/> Electric Utility |
| <input type="checkbox"/> Long Distance      | <input type="checkbox"/> Reseller                       | <input type="checkbox"/> Fluid Pipeline     | <input type="checkbox"/> Steam/Water      |
| <input type="checkbox"/> Interexchange      | <input type="checkbox"/> Bundle (Internet, Cable, etc.) | <input type="checkbox"/> Fluid Distribution | <input type="checkbox"/> Other:           |

Description of business activities (include services rendered, products sold, etc.):

Did the company file a Form 43 with Nebraska in the prior year? ☐ Yes ☐ No

If no, list counties of prior local assessment:

Type of Ownership (LLC, MLP, etc.):

Is company publicly traded? ☐ Yes ☐ No

If yes:

Ticker Symbol: \_\_\_\_\_

Year of IPO: \_\_\_\_\_

If no:

Complete parent information

## Sale, Merger, or Acquisition Information

Seller:

Buyer:

Transaction Date:

Did the operations of the business change as a result of the transaction? ☐ Yes ☐ No

If yes, how?

Was the entire operation unit involved in the transaction? ☐ Yes ☐ No

If no, what was excluded?

What motivated the transaction?

What was the relationship between the parties prior to the transaction?

Briefly, how was the transaction allocated?

Briefly, describe any other considerations or conditions of the agreement (financing, contracts, name change, etc.):

## Parent Information

Business Name	Nebraska I.D. #	Is company publically traded? <input type="checkbox"/> Yes <input type="checkbox"/> No
Street Address		If yes:
	Federal I.D. #	What Exchange: _____
		Ticker Symbol: _____
		Year of IPO: _____
		Year of Incorporation: _____
		List additional business(es) with control of public service entity
City	State	Zip Code
	Type of Ownership (LLC, MLP, etc.)	Additional controlling business name(s)
		1)
		2)

Brief description of business activities:

## Supplemental Information

- ☐ Federal Communications Commission Annual Report  
☐ Federal Regulatory Commission Annual Report  
☐ Nebraska Public Service Commission Annual Report  
☐ Securities & Exchange Commission Federal Form 10K  
☐ Rate Case  
☐ Other: \_\_\_\_\_

## Additional Information

- ☐ Cap Rate Study  
☐ First Quarter Financials  
☐ Annual Report to Stockholders  
☐ Insurance Claim for Loss or Damage  
☐ IRS Documentation  
☐ Other: \_\_\_\_\_





## Nebraska Schedule A - General Information

For Use By All Companies

**Form 43**

**Tax Year**

**2016**

Name of Business	Address of Business	City	State	Company Number
0	0	0	0	0

### Instructions

The purpose of this schedule is to gather general information on the public service entity's business. The company information section will help the Department get a better understanding of the operations of the public service entity, this information may also be used to help determine a more appropriate valuation. The merger or acquisition information section is only required if a merger or acquisition occurred during the tax year. The parent information section is required to be filled out if a business has a controlling interest over the public service entity. The supplemental and additional information sections are used to inform the Department of what supplemental and/or additional information is accompanying the Form 43.

**Sale of Entity Report Required** pursuant to Neb. Rev. Stat. § 77-804; Any sale of a public service entity shall be reported to the Property Tax Administrator within thirty days from the date of the sale. See the Instruction Workbook for more information.

Comments:





# Nebraska Schedule 1-T - Allocation Factors

For Use By Telecommunication Entities  
Operating Information

Form 43

Tax Year

2016

Name of Business	Address of Business	City	State	Company Number
0	0	0	0	0

## Gross Plant in Service

Year	System Value	Allocated to Nebraska
2015		
2014		
2013		
2012		
2011		

## Net Plant in Service

Year	System Value	Allocated to Nebraska
2015		
2014		
2013		
2012		
2011		

## Operating Revenue

Year	System Value	Allocated to Nebraska
2015		
2014		
2013		
2012		
2011		

## Net Operating Revenue

Year	System Value	Allocated to Nebraska
2015		
2014		
2013		
2012		
2011		

## Total Access Lines

Year	System	Nebraska
2015		
2014		
2013		
2012		
2011		

## Total Miles of Wire

Year	System	Nebraska
2015		
2014		
2013		
2012		
2011		

## Total Miles of Fiber

Year	System	Nebraska
2015		
2014		
2013		
2012		
2011		

## Total Towers

Year	System	Nebraska
2015		
2014		
2013		
2012		
2011		

Explanation on how Nebraska allocation was determined:

## Nebraska Schedule 1-T - Allocation Factors

For Use By Telecommunication Entities  
Operating Information

Form 43

Tax Year

2016

Name of Business	Address of Business	City	State	Company Number
0	0	0	0	0

### Instructions

The purpose of this schedule is to determine the Nebraska portion of the total system. The system values that are reported on this schedule should match the financial statements. **If the Nebraska allocation is not 100 percent, provide an explanation of how the allocation to Nebraska was determined** for the Gross Plant in Service, Net Plant in Service, Operating Revenues, and Net Operating Revenues. Total Access Lines, Total Miles of Wire, Total Miles of Fiber, and Total Towers should be based on the situs of the particular assets used in operations. Supplemental information may be requested. If values are not available or a category does not apply to the business mark with "N/A".

**Gross Plant in Service** includes owned and leased plant in service.

**Net Plant in Service** is gross plant in service less accumulated depreciation and amortization.

**Operating Revenue** is all operating revenues

**Net Operating Income** is operating revenues less operating expenses and operating taxes before interest expense.

**Total Access Lines** include the circuits between a subscriber or a local PBX to the serving switching center.

**Total Miles of Wire** include the total miles of all aerial cable, underground cable, buried cable, submarines cable, deep sea cable, or any other like cable excluding fiber optic cable.

**Total Miles of Fiber** is the total miles of fiber optic cable

**Total Towers** are towers that are owned or leased that serve the purpose of holding telecommunication antennas or other equipment. Further detail on these towers is requested on Schedule 19.

Comments:

# Nebraska Schedule 1A - Total Plant Allocation By State

For Use By All Public Service Entities  
Operating Information

Form 43

Tax Year

2016

Name of Business	Address of Business	City	State	Company Number
0	0	0	0	0

Total System Gross Plant in Service (value should match the Schedule 1 System Gross Plant) \_\_\_\_\_

State	Gross Plant	Percent
Alabama		
Alaska		
Arizona		
Arkansas		
California		
Colorado		
Connecticut		
Delaware		
Florida		
Georgia		
Hawaii		
Idaho		
Illinois		
Indiana		
Iowa		
Kansas		
Kentucky		
Louisiana		
Maine		
Maryland		
Massachusetts		
Michigan		
Minnesota		
Mississippi		
Missouri		
Montana		

State	Gross Plant	Percent
Nebraska		
Nevada		
New Hampshire		
New Jersey		
New Mexico		
New York		
North Carolina		
North Dakota		
Ohio		
Oklahoma		
Oregon		
Pennsylvania		
Rhode Island		
South Carolina		
South Dakota		
Tennessee		
Texas		
Utah		
Vermont		
Virginia		
Washington		
West Virginia		
Wisconsin		
Wyoming		
Other Countries		
<b>Total</b>	<b>\$0</b>	<b>0.00%</b>

Explanation if total does not equal 100% of System Gross Plant in Service:

## Instructions

The purpose of this schedule is to compare the Nebraska allocation of gross plant compared to the gross plant allocation of other states. This is used to verify that the Total Gross Plant in Service is being accounted for properly. Supplemental information may be requested. **If the Total Percent does not equal 100% or if the Total Original Cost does not equal the Schedule 1 Gross Plant then provide an explanation.**

**Gross Plant in Service** includes owned and leased plant in service.

Comments:



## Nebraska Schedule 2 - Supplemental Information

For Use By All Public Service Entities  
Operating Information

Form 43

Tax Year

2016

Name of Business	Address of Business	City	State	Company Number
0	0	0	0	0
Construction Work In Progress Information				

Total Construction Work In Progress (value should match the total CWIP as reported elsewhere on the Form 43) \_\_\_\_\_

Amount of construction devoted to real property	_____
Amount of construction devoted to personal property	_____
<b>Total (value should match total CWIP)</b>	<b>\$0</b>
Amount of construction devoted to upgrades to plant	_____
Amount of constr. devoted to replacements to plant	_____
<b>Total (value should match total CWIP)</b>	<b>\$0</b>

### Net Book Value Of Motor Vehicles Licensed In Nebraska

Total System Wide Value for All Motor Vehicles Used for Highway Use \_\_\_\_\_

Year Placed in Service	Adj. Basis for NE Licensed Vehicles	Recovery Period	Depreciation Factor	Net Book Taxable Value
2015		5	85.00%	\$0
2014		5	59.50%	\$0
2013		5	41.65%	\$0
2012		5	24.99%	\$0
2011		5	8.33%	\$0
Fully Depreciated		5	0.00%	\$0
<b>Total NE Vehicles</b>	<b>\$0</b>			<b>\$0</b>

### Rate Case Information

Was there a rate case(s) for this company during the previous tax year? ☐ Yes ☐ No

If yes, complete the following information and attach a copy of the rate case(s):

Which regulatory agency was the case filed with?	_____
List docket number(s).	_____
Date at which the rate change(s) when into effect.	_____
Expected annual change in gross revenue.	_____
Expected annual change in net operating income.	_____
Was there an interim rate increase?	_____
Total amount of dollars from rate increase(s) (interim & final) included in the present gross revenue.	_____
Total amount of dollars from rate increase(s) (interim & final) included in the present net operating income.	_____

### Shares Outstanding

Company Information	
Type of Stock	Shares Outstanding as of Dec. 31, 2015
Treasury Stock	
Preferred Stock	
Common Stock	

Parent Information	
Type of Stock	Shares Outstanding as of Dec. 31, 2015
Treasury Stock	
Preferred Stock	
Common Stock	

Additional Information:



## Nebraska Schedule 2 - Supplemental Information

For Use By All Public Service Entities  
Operating Information

Form 43

Tax Year

2016

Name of Business	Address of Business	City	State	Company Number
0	0	0	0	0

### Instructions

The purpose of this schedule is to gather additional information that is needed to complete the appraisal. The purpose of the Construction Work in Progress (CWIP) section is to gather information to help the Department get a better understanding of the type of CWIP that is being reported, this information may effect the valuation. If some or all of the CWIP Information portion is left blank then The Department will assume that CWIP is 100% real property and/or 100% upgrades. The purpose of the motor vehicle section is to ensure that motor vehicles are being exempted or taxed appropriately for property tax purposes. If the Total System Value for Motor Vehicles is left blank then The Department will assume that the public service entity does not own or lease any motor vehicles used for highway use. If the Net Book Of Motor Vehicles Licensed in Nebraska portion is left blank then The Department will assume that all vehicles owned and/or leased are not licensed in Nebraska. If the public service entity does not have any vehicles owned and/or leased in the state of Nebraska then indicate with an "N/A". The Rate Case section is used only if the public service entity has had a rate case during the previous tax year. The Shares Outstanding section is required if the public service entity and/or parent of the public service entity is publically traded. The additional information portion is meant for the company to provide additional information about an extraordinary situation that will effect this years value. **Provide supplemental information to validate the situation** as it will be viewed and considered by The Department.

**Real Property** as defined under Neb. Rev. Stat. § 77-103; See the Instructions Workbook.

**Personal Property** as defined under Neb. Rev. Stat. § 77-104; See the Instructions Workbook.

**Upgrades to plant** are any additions and/or replacements that will increase the revenues or efficiency of the operating property.

**Replacements to plant** are additions and/or replacements that have no effect on the revenues or efficiency of the operating property.

**Year Placed in Service** is the year the property was acquired and/or placed into service.

**Nebraska Adjusted Basis** as defined under Neb. Rev. Stat. § 77-118; See the Instruction Workbook.

**Recovery Period** is the period over which the value of property will be depreciated for Nebraska property tax purposes. The appropriate recovery period for class lives can be found in Neb. Rev. Stat. § 77-120; See the Instructions Workbook for more information.

**Depreciation Factor** is the percentage of Nebraska adjusted basis that is taxable. The appropriate Nebraska net book depreciation factor can be found in Neb. Rev. Stat. § 77-120; See the Instructions Workbook for more information.

**Net Book Taxable Value** is the taxable value for property tax purposes. It is calculated by multiplying the total original cost/Nebraska Adjusted Basis by the depreciation factor for the appropriate recovery period. Authorization for this calculation can be found in Neb. Rev. Stat. § 77-120; See the Instructions Workbook for more information.

Comments:





## Nebraska Schedule 5 - Lease Information

For Use By All Public Service Entities  
Operating Information

Form 43

Tax Year

2016

Name of Business	Address of Business	City	State	Company Number
0	0	0	0	0

### Instructions

The purpose of this schedule is to gather information on all leased property (including vehicles) that are used in operations. Provide a brief description of the leased property in the type of property field (example: warehouse, backhoe, trencher, switchboard, etc.). If the leased property is included in the applicable account(s) on the Schedule 11, 12 and/or 14, indicate which applicable schedule number(s) the property is include in. If the tax liability of the leased property does not belong with the public service entity of this form, then the name and address section should include the county of where the property is being locally reported. All applicable fields are required to be filled out, however, if original cost and accumulated depreciation amounts are not know input with "N/A".

**Operating Property** as defined under Neb. Rev. Stat. § 77-801.01; See Instructions Workbook.

**Nonoperating Property** as defined under Neb. Rev. Stat. § 77-801.01; See Instructions Workbook.

Comments:





# Nebraska Schedule 7-T - Parent Financial Information

For Use By Telecommunication Companies

**Form 43**  
**Tax Year**  
**2016**

Name of Business		Address of Business	City	State	Company Number
0		0	0	0	0

  

Line Number	Account Title	Year End Balance 2015	Year End Balance 2014	Year End Balance 2013
<b>Balance Sheet</b>				
Current Assets				
1	Cash & Cash Equivalents			
2	Short-Term Investments			
3	Accounts & Notes Receivable, Net			
4	Equipment Installment Plan Receivable			
5	Accounts Receivable from Affiliates			
6	Inventories			
7	Deferred Tax Assets, Net			
8	Prepaid Expenses			
9	Other Current Assets			
10	<b>Total Current Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Property, Plant & Equipment				
11	Land			
12	Network Equipment, Site Cost & Related Software			
13	Buildings & Improvements			
14	Non-Network Internal Use Software			
15	Office Equipment			
16	Leased Devices			
17	Under Construction			
18	Other			
19	(Less) Accumulated Depreciation			
20	<b>Property, Plant &amp; Equipment, Net</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Non-Current & Other Assets				
21	Goodwill			
22	FCC Licenses & Other Licenses			
23	Definite-Lives Intangible Assets, Net			
24	Other Intangible Assets, Net			
25	Equipment Installment Plan Rec. Due After One Year			
26	Long-Term Investments			
27	Other Assets			
28	<b>Total Non-Current &amp; Other Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
29	<b>Total Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Current Liabilities				
30	Accounts Payable			
31	Accrued Expenses			
32	Current Payables to Affiliates			
33	Current Portion of Long-Term Debt			
34	Short-Term Debt			
35	Deferred Revenue			
36	Other Current Liabilities			
37	<b>Total Current Liabilities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Non-Current Liabilities				
38	Long-Term Debt			
39	Long-Term Debt to Affiliates			
40	Long-Term Financial Obligations			
41	Deferred Tax Liabilities			
42	Deferred Rents			
43	Other Long-Term Liabilities			
44	<b>Total Non-Current Liabilities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
45	<b>Total Liabilities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Stockholders' Equity				
46	Common Stock			
47	Additional Paid-in Capital			
48	Treasury Shares			
49	Retained Earnings			
50	Accumulated Deficit			
51	Accumulated Other Comprehensive Income/(Loss)			
52	<b>Total Stockholders' Equity</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
53	<b>Total Liabilities &amp; Stockholders' Equity</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Income Statement</b>				
54	Operating Revenue-Service, Net			



**Nebraska Schedule 7-T - Parent Financial Information**  
For Use By Telecommunication Companies

**Form 43**  
**Tax Year**  
**2016**

Name of Business		Address of Business	City	State	Company Number
0		0	0	0	0

  

Line Number	Account Title	Year End Balance 2015	Year End Balance 2014	Year End Balance 2013
55	Operating Revenue-Equipment, Net			
56	Other Revenues			
57	<b>Total Operating Revenue, Net</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	Net Operating Expenses			
58	Cost of Services, not including Depreciation or Amort.			
59	Cost of Equipment Sales			
60	Cost of Products			
61	Selling, General, & Administrative			
62	Impairments			
63	Severance & Exit Cost			
64	Depreciation			
65	Amortization			
66	Other, Net			
67	<b>Total Operating Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
68	<b>Operating Income/(Loss)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	Other Income/(Expenses)			
69	Interest Income/(Expense)			
70	Interest Income/(Expense) to Affiliates			
73	Equity in Earnings/(Losses) of Unconsolidated Investment, Net			
74	Gain on Previously-Held Equity Interests			
75	Other Income/(Expenses), Net			
76	<b>Total Other Income/(Expenses)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
77	<b>Total Income/(Loss) Before Income Taxes</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
78	Income Tax (Expense)/Benefit			
79	<b>Net Income/(Loss)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
80	Less Income Attributable to Noncontrolling Interests			
81	<b>Income Attributable to Company</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Notes:

**Instructions**

The purpose of this schedule is to gather balance sheet and income statement information of the parent, of the public service entity. The accounts used on this schedule are similar to the accounts used by the Securities & Exchange Commission. If the public service entity feels that an account needs to be added and/or deleted please indicate the account below in the comments section. Changes will be considered for future years, in the mean time use the accounts above that the are the best fit. This Schedule is not required if the public service entity does not have a parent company. Simply attaching correspondence or pasting a link does not meet the requirements and will be considered incomplete.

Comments:



# Nebraska Schedule 11-T - Comparative Balance Sheet

For Use By Telecommunication Companies  
Operating Information

Form 43

Tax Year

2016

Name of Business		Address of Business		City	State	Company Number
0		0		0	0	0
Form M Account Number	Line Number	Account Title	Year End Balance 2015	Year End Balance 2014	Year End Balance 2013	
<b>Current Assets</b>						
1120	1	Cash & Equivalents				
1170	2	Receivables				
1171	3	Allowance for Doubtful Accounts				
1191	4	Accounts Receivable Allowance-Other				
1220.1	5	Materials and Supplies				
1220.2	6	Property Held for Sale or Lease				
1280	7	Prepayments				
1350	8	Other Current Assets				
	9	<b>Total Current Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Noncurrent Assets</b>						
1406	10	Nonregulated Investments				
1410	11	Other Noncurrent Assets				
1438	12	Deferred Maintenance & Retirements				
1500	13	Other Jurisdiction Assets-Net				
	14	<b>Total Noncurrent Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Regulated Plant</b>						
2001	15	Telecommunication Plant in Service				
2002	16	Property Held for Future Telecom. Use				
2003	17	Telecom. Plant Under Construction				
2005	18	Telecommunications Plant Adjustment				
2006	19	Nonoperating Plant				
2007	20	Goodwill				
	21	<b>Total Regulated Plant</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Telecommunications Plant in Service</b>						
2111	22	Land				
2112	23	Motor Vehicles				
2113	24	Aircraft				
2114	25	Tools and Other Work Equipment				
2121	26	Buildings				
2122	27	Furniture				
2123	28	Office Equipment				
2124	29	General Purpose Computers				
2211	30	Non-digital Switching				
2212.1	31	Digital Electronic Switching-Circuit				
2212.2	32	Digital Electronic Switching-Packet				
2220	33	Operator Systems				
2231	34	Radio Systems				
2232.1	35	Circuit Equipment-Electric				
2232.2	36	Circuit Equipment-Optical				
2311	37	Station Apparatus				
2321	38	Customer Premises Wiring				
2341	39	Large Private Branch Exchange				
2351	40	Public Telephone Terminal Equipment				
2362	41	Other Terminal Equipment				
2411	42	Poles				
2421.1	43	Aerial Cable-Nonmetallic Cable				
2421.2	44	Aerial Cable-Metallic Cable				
2422.1	45	Underground Cable-Nonmetallic Cable				
2422.2	46	Underground Cable-Metallic Cable				
2423.1	47	Buried Cable-Nonmetallic Cable				
2423.2	48	Buried Cable-Metallic Cable				
2424.1	49	Submarine & Deep Sea Cable-Nonmetallic Cable				
2424.2	50	Submarine & Deep Sea Cable-Metallic Cable				
2426.1	51	Intrabuilding Network Cable-Nonmetallic Cable				
2426.2	52	Intrabuilding Network Cable-Metallic Cable				
2431	53	Aerial Wire				
2441	54	Conduit Systems				
2681	55	Capital Leases				
2682	56	Leasehold Improvements				
2690.1	57	Intangibles-Network Software				
2690.2	58	Intangibles-General Purpose Software				

# Nebraska Schedule 11-T - Comparative Balance Sheet

For Use By Telecommunication Companies  
Operating Information

Form 43

Tax Year

2016

Name of Business		Address of Business	City	State	Company Number
0		0	0	0	0
Form M Account Number	Line Number	Account Title	Year End Balance 2015	Year End Balance 2014	Year End Balance 2013
	59	<b>Total Telecom. Plant in Service</b>	\$0	\$0	\$0
<b>Depreciation &amp; Amortization</b>					
3100	60	Accumulated Depreciation			
3200	61	Accum. Depr.-Held for Future Telecom. Use			
3300	62	Accumulated Depreciation-Nonoperating			
3410	63	Accumulated Amortization-Capital Leases			
	64	<b>Total Depreciation &amp; Amortization</b>	\$0	\$0	\$0
	65	<b>Net Regulated Plant</b>	\$0	\$0	\$0
	66	Other Nonregulated Assets			
	67	Accum. Depr. & Amor.-Nonregulated Assets			
	68	<b>Total Assets</b>	\$0	\$0	\$0
<b>Current Liabilities &amp; Long Term Debt</b>					
4000	69	Current Accounts and Notes Payable			
4040	70	Customers' Deposits			
4070	71	Income Taxes-Accrued			
4080	72	Other Taxes-Accrued			
4100	73	Net Current Deferred Oper. Income Taxes			
4110	74	Net Current Deferred Nonoper. Income Taxes			
4130	75	Other Current Liabilities			
	76	<b>Total Current Liabilities</b>	\$0	\$0	\$0
<b>Long-Term Debt</b>					
4200	77	Long-Term Debt and Funded Debt			
	78	<b>Total Long-Term Debt</b>	\$0	\$0	\$0
<b>Other Liabilities &amp; Deferred Credits</b>					
4300	79	Other Long-Term Liabilities & Deferred Credits			
4320	80	Unamor. Oper. Investments Tax Credits-Net			
4330	81	Unamor. Nonoper. Invest. Tax Credits-Net			
4340	82	Net Noncurrent Deferred Oper. Income Taxes			
4341	83	Net Deferred Tax Liability Adjustments			
4350	84	Net Noncur. Deferred Nonoper. Income Taxes			
4361	85	Deferred Tax Regulatory Adjustments-Net			
4370	86	Other Jur. Liabilities & Deferred Credits-Net			
	87	<b>Total Other Liabilities &amp; Deferred Credit</b>	\$0	\$0	\$0
	88	<b>Total Liabilities</b>	\$0	\$0	\$0
<b>Stockholders' Equity</b>					
4510	89	Capital Stock			
4520	90	Additional Paid-In Capital			
4530	91	Treasury Stock			
4540	92	Other Capital			
4550	93	Retained Earnings			
	94	<b>Total Stockholders' Equity</b>	\$0	\$0	\$0
	95	<b>Total Liabilities &amp; Stockholders' Equity</b>	\$0	\$0	\$0
	96	Retained Earnings (Beginning of Year)			
	97	Net Income			
	98	Dividends Declared			
	99	Miscellaneous Debits			
	100	Miscellaneous Credits			
	101	<b>Retained Earnings (End of Year)</b>	\$0	\$0	\$0

If there is an amount in the "Nonoperating Assets", "Miscellaneous Debits/Credits", or any of the "Other" accounts please provide a brief description of what these accounts are comprised of:



# Nebraska Schedule 11-T - Comparative Balance Sheet

For Use By Telecommunication Companies  
Operating Information

Form 43

Tax Year

2016

Name of Business		Address of Business		City	State	Company Number
0		0		0	0	0
Form M Account Number	Line Number	Account Title	Year End Balance 2015	Year End Balance 2014	Year End Balance 2013	

## Instructions

The purpose of this schedule is to report balance sheet information of the public service entity. The accounts and numbers are the same as prescribed by the Nebraska Public Service Commission and Federal Communications Commission. **This Schedule is required to be filled out, simply attaching correspondence or pasting a link does not meet the requirement and will be considered incomplete.**

Comments:

# Nebraska Schedule 13-T - Comparative Income Statement

For Use By Telecommunication Companies  
Operating Information

Form 43

Tax Year

2016

Name of Business		Address of Business		City	State	Company Number
0		0		0	0	0
Form M Account Number	Line Number	Account Title	Year End Balance 2015	Year End Balance 2014	Year End Balance 2013	
<b>Operating Revenues</b>						
		Local Network Services Revenues				
5001	1	Basic Area Revenue				
5002	2	Optional Extended Area Revenue				
5003	3	Cellular Mobile Service Revenue				
5040	4	Private Line Revenue				
5060	5	Other Basic Area Revenue				
	6	<b>Total Local Network Services Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
		Network Access Services Revenues				
5081	7	End User Revenue				
5082	8	Switched Access Revenue				
5083	9	Special Access Revenue				
5084	10	State Access Revenue				
	11	<b>Total Network Access Services Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
		Miscellaneous Revenues				
5100	12	Long Distance Revenue				
5200	14	Miscellaneous Revenues				
5230	15	Directory Revenue				
5280	16	Nonregulated Operating Revenue				
5300	18	(Less) Uncollectible Revenue				
	19	<b>Total Miscellaneous Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
	20	<b>Total Operating Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Operating Expenses</b>						
		Plant Specific Operations Expense				
6112	21	Moto Vehicle Expense				
6113	22	Aircraft Expense				
6114	23	Tools & Other Work Equipment Expense				
6121	24	Land & Building Expenses				
6122	25	Furniture & Artwork Expense				
6123	26	Office Equipment Expense				
6124	27	General Purpose Computers Expense				
6211	28	Non-digital Switching Expense				
6212.1	29	Digital Electronic Switching Expense-Circuit				
6212.2	30	Digital Electronic Switching Expense-Packet				
6220	31	Operator Systems Expense				
6231	32	Radio System Expense				
6232.1	33	Circuit Equipment Expense-Electronic				
6232.2	34	Circuit Equipment Expense-Optical				
6311	35	Station Apparatus Expense				
6341	36	Large Private Branch Exchange Expense				
6351	37	Public Telephone Terminal Equipment Expense				
6362	38	Other Terminal Equipment Expense				
6411	39	Poles Expense				
6421.1	40	Aerial Cable Expense-Nonmetallic				
6421.2	41	Aerial Cable Expense-Metallic				
6422.1	42	Underground Cable Expense-Nonmetallic				
6422.2	43	Underground Cable Expense-Metallic				
6423.1	44	Buried Cable Expense-Nonmetallic				
6423.2	45	Buried Cable Expense-Metallic				
6424.1	46	Submarine & Deep Sea Cable Exp.-Nonmetallic				
6424.2	47	Submarine & Deep Sea Cable Expense-Metallic				
6426.1	48	Intrabuilding Network Cable Exp.-Nonmetallic				
6426.2	49	Intrabuilding Network Cable Expense-Metallic				
6431	50	Aerial Wire Expense				
6441	51	Conduit System Expense				
	52	<b>Total Plant Specific Operations Expense</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
		Plant Nonspecific Operations Expense				
6511	53	Property Held for Future Telecomm. Use Expense				

# Nebraska Schedule 13-T - Comparative Income Statement

For Use By Telecommunication Companies  
Operating Information

Form 43

Tax Year

2016

Name of Business		Address of Business	City	State	Company Number
0		0	0	0	0

  

Form M Account Number	Line Number	Account Title	Year End Balance 2015	Year End Balance 2014	Year End Balance 2013
6512	54	Provision Expense-Net			
6531	55	Power Expense			
6532	56	Network Operating Expense			
6533	57	Testing Expense			
6534	58	Plant Operations Administration Expense-Net			
6535	59	Engineering Expense			
6540	60	Access Expense			
6561	61	Depr. Expense-Telecom. Plant in Service			
6562	62	Depr. Exp.-Property Held for Future Telecom. Use			
6563	63	Amortization Expense-Tangible			
6564	64	Amortization Expense-Intangible			
6565	65	Amortizations Expense-Other			
	66	<b>Total Plant Nonspecific Operations Exp.</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
		Customer Operations Expense			
6611	67	Product Management & Sales			
6613	68	Product Advertising			
6621	69	Call Completion Services			
6622	70	Number Services			
6623	71	Customer Services			
	72	<b>Total Customer Operations Expense</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
		Corporate Operations Expense			
6720	73	General & Administrative			
6790	74	Provisions For Uncollectible Notes Receivable			
	75	<b>Total Corporate Operations Expense</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	76	<b>Total Operation Expense</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	77	<b>Net Operation Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Operating Income &amp; Expenses-Net</b>					
7100	78	Other Operating Income & Expenses			
	79	<b>Other Operating Income &amp; Expenses-Net</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Taxes</b>					
7210	80	Operating Investment Tax Credit-Net			
7220	81	Operating Federal Income Taxes			
7230	82	Operating State & Local Income Taxes			
7240	83	Operating Other Taxes			
7250	84	Provision for Deferred Operating Taxes-Net			
	85	<b>Total Operating Taxes</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Nonoperation Income (Loss)</b>					
7300	86	Nonoperating Income & Expense			
7400	88	Nonoperating Taxes			
	89	<b>Net Nonoperating Income (Loss)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest &amp; Related Items</b>					
7500	90	Interest and related Items (Excluding Interest Exp.)			
7520	91	Interest Expense (Not including in ACCT 7500)			
7600	92	Extraordinary Items			
	93	<b>Total Interest &amp; Related Items</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
7910	94	Income Effect of Jur. Ratemaking Diff.-Net			
7990	95	Nonregulated Net Income			
	96	<b>Net Income</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

If there is an amount in any of the "Miscellaneous", or any of the "Other" accounts please provide a brief description of what these accounts are comprised of:





# Nebraska Schedule 13-T - Comparative Income Statement

For Use By Telecommunication Companies  
Operating Information

Form 43

Tax Year

2016

Name of Business		Address of Business		City	State	Company Number
0		0		0	0	0
Form M Account Number	Line Number	Account Title	Year End Balance 2015	Year End Balance 2014	Year End Balance 2013	

## Instructions

The purpose of this schedule is to report income statement detail of the public service entity. The accounts and numbers are the same as prescribed by the Public Service Commission and Federal Communications Commission. **This Schedule is required to be filled out, simply attaching correspondence or pasting a link does not meet the requirement and will be considered incomplete.**

Comments:

# Nebraska Schedule 14-T - Detail Net Book Personal Property

For Use By Telecommunication Entities - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Form 43

Tax Year

2016

Name of Business		Address of Business		City	State	Company Number	
0		0		0	0	0	
Form M Account Number	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
2112	1	Motor Vehicles	2015	\$0	5	85.00%	\$0
	2		2014	\$0	5	59.50%	\$0
	3		2013	\$0	5	41.65%	\$0
	4		2012	\$0	5	24.99%	\$0
	5		2011	\$0	5	8.33%	\$0
	6		Fully Depreciated	\$0	5	0.00%	\$0
	7	<b>Total Vehicles</b>		<b>\$0</b>			<b>\$0</b>
2113	8	Aircraft	2015	\$0	5	85.00%	\$0
	9		2014	\$0	5	59.50%	\$0
	10		2013	\$0	5	41.65%	\$0
	11		2012	\$0	5	24.99%	\$0
	12		2011	\$0	5	8.33%	\$0
	13		Fully Depreciated	\$0	5	0.00%	\$0
	14	<b>Total Aircraft</b>		<b>\$0</b>			<b>\$0</b>
2114	15	Tools & Other Work Equipment	2015	\$0	7	89.29%	\$0
	16		2014	\$0	7	70.16%	\$0
	17		2013	\$0	7	55.13%	\$0
	18		2012	\$0	7	42.88%	\$0
	19		2011	\$0	7	30.63%	\$0
	20		2010	\$0	7	18.38%	\$0
	21		2009	\$0	7	6.13%	\$0
	22		Fully Depreciated	\$0	7	0.00%	\$0
	23	<b>Total Tools &amp; Other Work Equip</b>		<b>\$0</b>			<b>\$0</b>
2122	24	Furniture	2015	\$0	7	89.29%	\$0
	25		2014	\$0	7	70.16%	\$0
	26		2013	\$0	7	55.13%	\$0
	27		2012	\$0	7	42.88%	\$0
	28		2011	\$0	7	30.63%	\$0
	29		2010	\$0	7	18.38%	\$0
	30		2009	\$0	7	6.13%	\$0
	31		Fully Depreciated	\$0	7	0.00%	\$0
	32	<b>Total Furniture</b>		<b>\$0</b>			<b>\$0</b>
2123	33	Office Equipment	2015	\$0	7	89.29%	\$0
	34		2014	\$0	7	70.16%	\$0
	35		2013	\$0	7	55.13%	\$0
	36		2012	\$0	7	42.88%	\$0
	37		2011	\$0	7	30.63%	\$0
	38		2010	\$0	7	18.38%	\$0
	39		2009	\$0	7	6.13%	\$0
	40		Fully Depreciated	\$0	7	0.00%	\$0
	41	<b>Total Office Equipment</b>		<b>\$0</b>			<b>\$0</b>
2124	42	General Purpose Computers	2015	\$0	5	85.00%	\$0
	43		2014	\$0	5	59.50%	\$0
	44		2013	\$0	5	41.65%	\$0
	45		2012	\$0	5	24.99%	\$0
	46		2011	\$0	5	8.33%	\$0
	47		Fully Depreciated	\$0	5	0.00%	\$0
	48	<b>Total Gen. Purpose Computers</b>		<b>\$0</b>			<b>\$0</b>
2211	49	Non-digital Switching	2015	\$0	10	92.50%	\$0
	50		2014	\$0	10	78.62%	\$0
	51		2013	\$0	10	66.83%	\$0
	52		2012	\$0	10	56.81%	\$0
	53		2011	\$0	10	48.07%	\$0
	54		2010	\$0	10	39.33%	\$0
	55		2009	\$0	10	30.59%	\$0
	56		2008	\$0	10	21.85%	\$0
	57		2007	\$0	10	13.11%	\$0
	58		2006	\$0	10	4.37%	\$0
	59		Fully Depreciated	\$0	10	0.00%	\$0
	60	<b>Total Analog Elect. Switching</b>		<b>\$0</b>			<b>\$0</b>
2212.1	61	Digital Electronic Switching-Circuit	2015	\$0	5	85.00%	\$0
	62		2014	\$0	5	59.50%	\$0

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	63		2013	\$0	5	41.65%	\$0
	64		2012	\$0	5	24.99%	\$0
	65		2011	\$0	5	8.33%	\$0
	66		Fully Depreciated	\$0	5	0.00%	\$0
	67	<b>Total Dig. Elect. Switching-Circuit</b>		<b>\$0</b>			<b>\$0</b>
2212.2	68	Digital Electronic Switching-Packet	2015	\$0	5	85.00%	\$0
	69		2014	\$0	5	59.50%	\$0
	70		2013	\$0	5	41.65%	\$0
	71		2012	\$0	5	24.99%	\$0
	72		2011	\$0	5	8.33%	\$0
	73		Fully Depreciated	\$0	5	0.00%	\$0
	74	<b>Total Dig. Elect. Switching-Packet</b>		<b>\$0</b>			<b>\$0</b>
2220	75	Operator Systems	2015	\$0	10	92.50%	\$0
	76		2014	\$0	10	78.62%	\$0
	77		2013	\$0	10	66.83%	\$0
	78		2012	\$0	10	56.81%	\$0
	79		2011	\$0	10	48.07%	\$0
	80		2010	\$0	10	39.33%	\$0
	81		2009	\$0	10	30.59%	\$0
	82		2008	\$0	10	21.85%	\$0
	83		2007	\$0	10	13.11%	\$0
	84		2006	\$0	10	4.37%	\$0
	85		Fully Depreciated	\$0	10	0.00%	\$0
	86	<b>Total Operator Systems</b>		<b>\$0</b>			<b>\$0</b>
2231	87	Radio Systems	2015	\$0	7	89.29%	\$0
	88		2014	\$0	7	70.16%	\$0
	89		2013	\$0	7	55.13%	\$0
	90		2012	\$0	7	42.88%	\$0
	91		2011	\$0	7	30.63%	\$0
	92		2010	\$0	7	18.38%	\$0
	93		2009	\$0	7	6.13%	\$0
	94		Fully Depreciated	\$0	7	0.00%	\$0
	95	<b>Total Radio Systems</b>		<b>\$0</b>			<b>\$0</b>
2232.1	96	Circuit Equipment-Electric	2015	\$0	5	85.00%	\$0
	97		2014	\$0	5	59.50%	\$0
	98		2013	\$0	5	41.65%	\$0
	99		2012	\$0	5	24.99%	\$0
	100		2011	\$0	5	8.33%	\$0
	101		Fully Depreciated	\$0	5	0.00%	\$0
	102	<b>Total Circuit Equipment-Electric</b>		<b>\$0</b>			<b>\$0</b>
2232.2	103	Circuit Equipment-Optical	2015	\$0	7	89.29%	\$0
	104		2014	\$0	7	70.16%	\$0
	105		2013	\$0	7	55.13%	\$0
	106		2012	\$0	7	42.88%	\$0
	107		2011	\$0	7	30.63%	\$0
	108		2010	\$0	7	18.38%	\$0
	109		2009	\$0	7	6.13%	\$0
	110		Fully Depreciated	\$0	7	0.00%	\$0
	111	<b>Total Circuit Equipment-Optical</b>		<b>\$0</b>			<b>\$0</b>
2311	112	Station Apparatus	2015	\$0	7	89.29%	\$0
	113		2014	\$0	7	70.16%	\$0
	114		2013	\$0	7	55.13%	\$0
	115		2012	\$0	7	42.88%	\$0
	116		2011	\$0	7	30.63%	\$0
	117		2010	\$0	7	18.38%	\$0
	118		2009	\$0	7	6.13%	\$0
	119		Fully Depreciated	\$0	7	0.00%	\$0
	120	<b>Total Station Apparatus</b>		<b>\$0</b>			<b>\$0</b>
2321	121	Customer Premises Wiring	2015	\$0	15	95.00%	\$0
	122		2014	\$0	15	85.50%	\$0
	123		2013	\$0	15	76.95%	\$0
	124		2012	\$0	15	69.25%	\$0

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	125		2011	\$0	15	62.32%	\$0
	126		2010	\$0	15	56.09%	\$0
	127		2009	\$0	15	50.19%	\$0
	128		2008	\$0	15	44.29%	\$0
	129		2007	\$0	15	38.38%	\$0
	130		2006	\$0	15	32.48%	\$0
	131		2005	\$0	15	26.57%	\$0
	132		2004	\$0	15	20.67%	\$0
	133		2003	\$0	15	14.76%	\$0
	134		2002	\$0	15	8.86%	\$0
	135		2001	\$0	15	2.95%	\$0
	136		Fully Depreciated	\$0	15	0.00%	\$0
	137	<b>Total Customer Premises Wiring</b>		<b>\$0</b>			<b>\$0</b>
2341	138	Large Private Branch Exchange	2015	\$0	7	89.29%	\$0
	139		2014	\$0	7	70.16%	\$0
	140		2013	\$0	7	55.13%	\$0
	141		2012	\$0	7	42.88%	\$0
	142		2011	\$0	7	30.63%	\$0
	143		2010	\$0	7	18.38%	\$0
	144		2009	\$0	7	6.13%	\$0
	145		Fully Depreciated	\$0	7	0.00%	\$0
	146	<b>Total Large Private Branch Exch.</b>		<b>\$0</b>			<b>\$0</b>
2351	147	Public Telephone Terminal Equipment	2015	\$0	7	89.29%	\$0
	148		2014	\$0	7	70.16%	\$0
	149		2013	\$0	7	55.13%	\$0
	150		2012	\$0	7	42.88%	\$0
	151		2011	\$0	7	30.63%	\$0
	152		2010	\$0	7	18.38%	\$0
	153		2009	\$0	7	6.13%	\$0
	154		Fully Depreciated	\$0	7	0.00%	\$0
	155	<b>Total Public Tele. Terminal Equip.</b>		<b>\$0</b>			<b>\$0</b>
2362	156	Other Terminal Equipment	2015	\$0	7	89.29%	\$0
	157		2014	\$0	7	70.16%	\$0
	158		2013	\$0	7	55.13%	\$0
	159		2012	\$0	7	42.88%	\$0
	160		2011	\$0	7	30.63%	\$0
	161		2010	\$0	7	18.38%	\$0
	162		2009	\$0	7	6.13%	\$0
	163		Fully Depreciated	\$0	7	0.00%	\$0
	164	<b>Total Other Terminal Equipment</b>		<b>\$0</b>			<b>\$0</b>
2411	165	Poles	2015	\$0	15	95.00%	\$0
	166		2014	\$0	15	85.50%	\$0
	167		2013	\$0	15	76.95%	\$0
	168		2012	\$0	15	69.25%	\$0
	169		2011	\$0	15	62.32%	\$0
	170		2010	\$0	15	56.09%	\$0
	171		2009	\$0	15	50.19%	\$0
	172		2008	\$0	15	44.29%	\$0
	173		2007	\$0	15	38.38%	\$0
	174		2006	\$0	15	32.48%	\$0
	175		2005	\$0	15	26.57%	\$0
	176		2004	\$0	15	20.67%	\$0
	177		2003	\$0	15	14.76%	\$0
	178		2002	\$0	15	8.86%	\$0
	179		2001	\$0	15	2.95%	\$0
	180		Fully Depreciated	\$0	15	0.00%	\$0
	181	<b>Total Poles</b>		<b>\$0</b>			<b>\$0</b>
2421.1	182	Aerial Cable-Nonmetallic	2015	\$0	15	95.00%	\$0
	183		2014	\$0	15	85.50%	\$0
	184		2013	\$0	15	76.95%	\$0
	185		2012	\$0	15	69.25%	\$0
	186		2011	\$0	15	62.32%	\$0

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	187		2010	\$0	15	56.09%	\$0
	188		2009	\$0	15	50.19%	\$0
	189		2008	\$0	15	44.29%	\$0
	190		2007	\$0	15	38.38%	\$0
	191		2006	\$0	15	32.48%	\$0
	192		2005	\$0	15	26.57%	\$0
	193		2004	\$0	15	20.67%	\$0
	194		2003	\$0	15	14.76%	\$0
	195		2002	\$0	15	8.86%	\$0
	196		2001	\$0	15	2.95%	\$0
	197		Fully Depreciated	\$0	15	0.00%	\$0
	198	<b>Total Aerial Cable-Nonmetallic</b>		<b>\$0</b>			<b>\$0</b>
2421.2	199	Aerial Cable-Metallic	2015	\$0	15	95.00%	\$0
	200		2014	\$0	15	85.50%	\$0
	201		2013	\$0	15	76.95%	\$0
	202		2012	\$0	15	69.25%	\$0
	203		2011	\$0	15	62.32%	\$0
	204		2010	\$0	15	56.09%	\$0
	205		2009	\$0	15	50.19%	\$0
	206		2008	\$0	15	44.29%	\$0
	207		2007	\$0	15	38.38%	\$0
	208		2006	\$0	15	32.48%	\$0
	209		2005	\$0	15	26.57%	\$0
	210		2004	\$0	15	20.67%	\$0
	211		2003	\$0	15	14.76%	\$0
	212		2002	\$0	15	8.86%	\$0
	213		2001	\$0	15	2.95%	\$0
	214		Fully Depreciated	\$0	15	0.00%	\$0
	215	<b>Total Aerial Cable-Metallic</b>		<b>\$0</b>			<b>\$0</b>
2422.1	216	Underground Cable-Nonmetallic	2015	\$0	15	95.00%	\$0
	217		2014	\$0	15	85.50%	\$0
	218		2013	\$0	15	76.95%	\$0
	219		2012	\$0	15	69.25%	\$0
	220		2011	\$0	15	62.32%	\$0
	221		2010	\$0	15	56.09%	\$0
	222		2009	\$0	15	50.19%	\$0
	223		2008	\$0	15	44.29%	\$0
	224		2007	\$0	15	38.38%	\$0
	225		2006	\$0	15	32.48%	\$0
	226		2005	\$0	15	26.57%	\$0
	227		2004	\$0	15	20.67%	\$0
	228		2003	\$0	15	14.76%	\$0
	229		2002	\$0	15	8.86%	\$0
	230		2001	\$0	15	2.95%	\$0
	231		Fully Depreciated	\$0	15	0.00%	\$0
	232	<b>Total Undergnd. Cable-Nonmetal.</b>		<b>\$0</b>			<b>\$0</b>
2422.2	233	Underground Cable-Metallic	2015	\$0	15	95.00%	\$0
	234		2014	\$0	15	85.50%	\$0
	235		2013	\$0	15	76.95%	\$0
	236		2012	\$0	15	69.25%	\$0
	237		2011	\$0	15	62.32%	\$0
	238		2010	\$0	15	56.09%	\$0
	239		2009	\$0	15	50.19%	\$0
	240		2008	\$0	15	44.29%	\$0
	241		2007	\$0	15	38.38%	\$0
	242		2006	\$0	15	32.48%	\$0
	243		2005	\$0	15	26.57%	\$0
	244		2004	\$0	15	20.67%	\$0
	245		2003	\$0	15	14.76%	\$0
	246		2002	\$0	15	8.86%	\$0
	247		2001	\$0	15	2.95%	\$0
	248		Fully Depreciated	\$0	15	0.00%	\$0

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	249	<b>Total Undergnd. Cable-Metallic</b>		<b>\$0</b>			<b>\$0</b>
2423.1	250	Buried Cable-Nonmetallic	2015	\$0	15	95.00%	\$0
	251		2014	\$0	15	85.50%	\$0
	252		2013	\$0	15	76.95%	\$0
	253		2012	\$0	15	69.25%	\$0
	254		2011	\$0	15	62.32%	\$0
	255		2010	\$0	15	56.09%	\$0
	256		2009	\$0	15	50.19%	\$0
	257		2008	\$0	15	44.29%	\$0
	258		2007	\$0	15	38.38%	\$0
	259		2006	\$0	15	32.48%	\$0
	260		2005	\$0	15	26.57%	\$0
	261		2004	\$0	15	20.67%	\$0
	262		2003	\$0	15	14.76%	\$0
	263		2002	\$0	15	8.86%	\$0
	264		2001	\$0	15	2.95%	\$0
	265		Fully Depreciated	\$0	15	0.00%	\$0
	266	<b>Total Buried Cable-Nonmetallic</b>		<b>\$0</b>			<b>\$0</b>
2423.2	267	Buried Cable-Metallic	2015	\$0	15	95.00%	\$0
	268		2014	\$0	15	85.50%	\$0
	269		2013	\$0	15	76.95%	\$0
	270		2012	\$0	15	69.25%	\$0
	271		2011	\$0	15	62.32%	\$0
	272		2010	\$0	15	56.09%	\$0
	273		2009	\$0	15	50.19%	\$0
	274		2008	\$0	15	44.29%	\$0
	275		2007	\$0	15	38.38%	\$0
	276		2006	\$0	15	32.48%	\$0
	277		2005	\$0	15	26.57%	\$0
	278		2004	\$0	15	20.67%	\$0
	279		2003	\$0	15	14.76%	\$0
	280		2002	\$0	15	8.86%	\$0
	281		2001	\$0	15	2.95%	\$0
	282		Fully Depreciated	\$0	15	0.00%	\$0
	283	<b>Total Buried Cable-Metallic</b>		<b>\$0</b>			<b>\$0</b>
2424.1	284	Submarine & Deep Sea Cable-Nonmetallic	2015	\$0	15	95.00%	\$0
	285		2014	\$0	15	85.50%	\$0
	286		2013	\$0	15	76.95%	\$0
	287		2012	\$0	15	69.25%	\$0
	288		2011	\$0	15	62.32%	\$0
	289		2010	\$0	15	56.09%	\$0
	290		2009	\$0	15	50.19%	\$0
	291		2008	\$0	15	44.29%	\$0
	292		2007	\$0	15	38.38%	\$0
	293		2006	\$0	15	32.48%	\$0
	294		2005	\$0	15	26.57%	\$0
	295		2004	\$0	15	20.67%	\$0
	296		2003	\$0	15	14.76%	\$0
	297		2002	\$0	15	8.86%	\$0
	298		2001	\$0	15	2.95%	\$0
	299		Fully Depreciated	\$0	15	0.00%	\$0
	300	<b>Total Sub. &amp; Deep Sea Cable-Nonmetal</b>		<b>\$0</b>			<b>\$0</b>
2424.2	301	Submarine & Deep Sea Cable-Metallic	2015	\$0	15	95.00%	\$0
	302		2014	\$0	15	85.50%	\$0
	303		2013	\$0	15	76.95%	\$0
	304		2012	\$0	15	69.25%	\$0
	305		2011	\$0	15	62.32%	\$0
	306		2010	\$0	15	56.09%	\$0
	307		2009	\$0	15	50.19%	\$0
	308		2008	\$0	15	44.29%	\$0
	309		2007	\$0	15	38.38%	\$0
	310		2006	\$0	15	32.48%	\$0



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	311		2005	\$0	15	26.57%	\$0
	312		2004	\$0	15	20.67%	\$0
	313		2003	\$0	15	14.76%	\$0
	314		2002	\$0	15	8.86%	\$0
	315		2001	\$0	15	2.95%	\$0
	316		Fully Depreciated	\$0	15	0.00%	\$0
	317	<b>Total Sub. &amp; Deep Sea Cable-Metallic</b>		<b>\$0</b>			<b>\$0</b>
2426.1	318	Intrabuilding Network Cable-Nonmetallic	2015	\$0	15	95.00%	\$0
	319		2014	\$0	15	85.50%	\$0
	320		2013	\$0	15	76.95%	\$0
	321		2012	\$0	15	69.25%	\$0
	322		2011	\$0	15	62.32%	\$0
	323		2010	\$0	15	56.09%	\$0
	324		2009	\$0	15	50.19%	\$0
	325		2008	\$0	15	44.29%	\$0
	326		2007	\$0	15	38.38%	\$0
	327		2006	\$0	15	32.48%	\$0
	328		2005	\$0	15	26.57%	\$0
	329		2004	\$0	15	20.67%	\$0
	330		2003	\$0	15	14.76%	\$0
	331		2002	\$0	15	8.86%	\$0
	332		2001	\$0	15	2.95%	\$0
	333		Fully Depreciated	\$0	15	0.00%	\$0
	334	<b>Total Intrabld. Network Cable-Nonmetal</b>		<b>\$0</b>			<b>\$0</b>
2426.2	335	Intrabuilding Network Cable-Metallic	2015	\$0	15	95.00%	\$0
	336		2014	\$0	15	85.50%	\$0
	337		2013	\$0	15	76.95%	\$0
	338		2012	\$0	15	69.25%	\$0
	339		2011	\$0	15	62.32%	\$0
	340		2010	\$0	15	56.09%	\$0
	341		2009	\$0	15	50.19%	\$0
	342		2008	\$0	15	44.29%	\$0
	343		2007	\$0	15	38.38%	\$0
	344		2006	\$0	15	32.48%	\$0
	345		2005	\$0	15	26.57%	\$0
	346		2004	\$0	15	20.67%	\$0
	347		2003	\$0	15	14.76%	\$0
	348		2002	\$0	15	8.86%	\$0
	349		2001	\$0	15	2.95%	\$0
	350		Fully Depreciated	\$0	15	0.00%	\$0
	351	<b>Total Intrabld. Network Cable-Metallic</b>		<b>\$0</b>			<b>\$0</b>
2431	352	Aerial Wire	2015	\$0	15	95.00%	\$0
	353		2014	\$0	15	85.50%	\$0
	354		2013	\$0	15	76.95%	\$0
	355		2012	\$0	15	69.25%	\$0
	356		2011	\$0	15	62.32%	\$0
	357		2010	\$0	15	56.09%	\$0
	358		2009	\$0	15	50.19%	\$0
	359		2008	\$0	15	44.29%	\$0
	360		2007	\$0	15	38.38%	\$0
	361		2006	\$0	15	32.48%	\$0
	362		2005	\$0	15	26.57%	\$0
	363		2004	\$0	15	20.67%	\$0
	364		2003	\$0	15	14.76%	\$0
	365		2002	\$0	15	8.86%	\$0
	366		2001	\$0	15	2.95%	\$0
	367		Fully Depreciated	\$0	15	0.00%	\$0
	368	<b>Total Aerial Wire</b>		<b>\$0</b>			<b>\$0</b>
2441	369	Conduit System	2015	\$0	15	95.00%	\$0
	370		2014	\$0	15	85.50%	\$0
	371		2013	\$0	15	76.95%	\$0
	372		2012	\$0	15	69.25%	\$0



# Nebraska Schedule 14-T - Detail Net Book Personal Property

For Use By Telecommunication Entities - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Form 43

Tax Year

2016

Name of Business		Address of Business		City	State	Company Number	
0		0		0	0	0	
Form M Account Number	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	373		2011	\$0	15	62.32%	\$0
	374		2010	\$0	15	56.09%	\$0
	375		2009	\$0	15	50.19%	\$0
	376		2008	\$0	15	44.29%	\$0
	377		2007	\$0	15	38.38%	\$0
	378		2006	\$0	15	32.48%	\$0
	379		2005	\$0	15	26.57%	\$0
	380		2004	\$0	15	20.67%	\$0
	381		2003	\$0	15	14.76%	\$0
	382		2002	\$0	15	8.86%	\$0
	383		2001	\$0	15	2.95%	\$0
	384		Fully Depreciated	\$0	15	0.00%	\$0
	385	<b>Total Conduit System</b>		<b>\$0</b>			<b>\$0</b>
2690.1	386	Intangibles-Network Software	2015	\$0	5	85.00%	\$0
	387		2014	\$0	5	59.50%	\$0
	388		2013	\$0	5	41.65%	\$0
	389		2012	\$0	5	24.99%	\$0
	390		2011	\$0	5	8.33%	\$0
	391		Fully Depreciated	\$0	5	0.00%	\$0
	392	<b>Total Intang.-Network Software</b>		<b>\$0</b>			<b>\$0</b>
	393	<b>Total Tangible Personal Property</b>		<b>\$0</b>			<b>\$0</b>

## Instructions

The purpose of this schedule is to determine the net book value of all tangible personal property of the system, **not just the Nebraska portion.** The **Nebraska Adjusted basis (original cost) must represent the amount used for Federal income tax purposes.** Detail must be reported under the appropriate account number and year placed in service. The determination of the recovery periods and the depreciation factors are outlined in Neb. Rev. Stat. § 77-120. The net book value is determined by multiplying the Nebraska adjusted basis by the appropriate depreciation for the coinciding year. The excel file should populate this amount automatically once the Nebraska adjusted basis is entered. If the public service entity feels that the class life is inappropriate please indicate the appropriate asset class number from the IRS Publication 946 under the corresponding account title. The public service entity can then change the recover period and deprecation factor as needed.

**Taxable Property** as defined under Neb. Rev. Stat. § 77-201 subsection 5, see Instructions Workbook, states that tangible personal property shall be taxed at its net book value.

**Tangible Personal Property** as defined under Neb. Rev. Stat. § 77-105; See the Instruction Workbook.

**Year Placed in Service** is the year the property was acquired and/or placed into service.

**Nebraska Adjusted Basis** as defined under Neb. Rev. Stat. § 77-118; See the Instruction Workbook.

**Recovery Period** is the period over which the value of property will be depreciated for Nebraska property tax purposes. The appropriate recovery period for class lives can be found in Neb. Rev. Stat. § 77-120; See the Instructions Workbook for more information.

**Depreciation Factor** is the percentage of Nebraska adjusted basis that is taxable. The appropriate Nebraska net book deprecation factor can be found in Neb. Rev. Stat. § 77-120; See the Instructions Workbook for more information.

**Net Book Taxable Value** is the taxable value for property tax purposes. It is calculated by multiplying the total original cost/Nebraska Adjusted Basis by the depreciation factor for the appropriate recovery period. Authorization for this calculation can be found in Neb. Rev. Stat. § 77-120; See the Instructions Workbook for more information.

Comments:







**Apportionment of Value.** A public service entity's total taxable value including the franchise value must be apportioned or distributed to all taxing subdivisions based on the ratio of original cost/gross investment of all operating real and tangible personal property having situs in the taxing subdivision compared to the original cost/gross investment of all operating real and tangible personal property of the public service entity having situs in the state, pursuant to Neb. Rev. Stat. § 77-802.

**Taxing Subdivisions** are the individual governmental subdivisions empowered to levy a property tax. For example, school districts, counties, cities, fire districts, etc.

Major types of taxing subdivisions applicable to all property in Nebraska are counties, school districts, educational service units (ESU), natural resource districts (NRD), and community colleges. Depending on the location, property will be in a city or rural fire district, in certain situations, a property may be in a small village that is also covered by the rural fire district. There are many other miscellaneous taxing subdivisions applicable to property depending on the county and location, for example, some counties have townships levies, cemetery districts, hospital districts, sanitary improvements districts (SID), etc..

**Tax District** means an area within a county in which all of the taxable property is subject to property taxes at the same consolidated property tax rate. A tax district consist of a group of taxing subdivisions common to an area within the county. For example, the consolidated tax district for a city will include rates for the individual taxing subdivisions such as county, school district, city, educational service unit, natural resource district, and community college, all common to the property within the city. (see Neb. Rev. Stat. § 77-127)

**Information available on the Division's website:**

[County Assessor Contact Information](#)

[Nebraska County Names and Numbers](#)

[Taxing Subdivisions and Tax Rates by County](#)

[School District Reference List, By County \(also includes the ESU for school district\)](#)

**Refer to one of the schedules listed below on how to file the appropriate Schedule 99 Apportionment File**

**Schedule 99A** is for an **existing public service entity** that has filed Nebraska Form 43 for the prior assessment year.

**Schedule 99B** is for a **new public service entity** that is a first time filer of Nebraska Form 43.

**Schedule 99A or Schedule 99B** are required to be filed electronically in Microsoft Excel format.

Please contact the Nebraska Department of Revenue, Property Assessment Division if you have any questions or need assistance.

Comments:

# Nebraska Schedule 99A - Distribution/Subdivision Apportionment

Instructions for Public Service Entities that filed Schedule 99 in Prior Years.

Form 43

Tax Year

2016

**For public service entities that filed a Nebraska Form 43 in the prior assessment year,** a Microsoft excel file Schedule 99 is provided and is the required format for completing Form 43 Schedule 99.

The file will display the prior year's gross investment and, if applicable, the prior year's annual rent paid. **The electronic file contains empty or blank columns for reporting the current year's gross investment (INVESTMENT\_CY) and, if applicable, the annual rent paid (RENTAL\_CY) for leased operating property.**

**DO NOT** alter the data in the columns labeled county number (CNTY), county fund number (CNTYFUND), prior year investment (INVESTMENT\_PY), prior year rental (RENTAL\_PY), code (CODE) number, or key (KEY) numbers assigned.

At the top of the spreadsheet just below the "NAME" heading, the company name will be displayed. **This is the row where the public service entity will report the company's state total current year investment and, if applicable, the state total annual rent paid** in the columns INVESTMENT\_CY and RENTAL\_CY. Directly under the company name, the counties and taxing subdivisions that were applicable to the company in the prior year will be listed. The public service entity will report the current year's investment and, if applicable, the annual rent in the columns INVESTMENT\_CY and RENTAL\_CY for the individual counties and taxing subdivisions, based on the location of company's operating property.

For new county or taxing subdivision entries, the public service entity may insert rows as needed, ensuring that the format of new rows matches the rest of the spreadsheet. The public service entity must complete the columns for county number, name of county/taxing subdivision, county assessor's fund number or authority code (if available), the current year investment, current year rental, and company number. **Leave the prior year investment, prior year rental, code number, and key number columns blank.** Key numbers will be assigned by the Property Assessment Division.

For existing counties/taxing subdivisions for which the company no longer has property, report zero (0) for the current year's investment (INVESTMENT\_CY) or rental (RENTAL\_CY) as needed. **Do not delete the rows if the property is no longer in the county/subdivision.**

**Example of the Schedule 99A Electronic Distribution File for companies that have filed in prior years:**

	A	B	C	D	E	F	G	H	I	J	K
	CNTY	NAME	CNTYFUND	INVESTMENT_PY	INVESTMENT_CY	RENTAL_PY	RENTAL_CY	COMPANY	CODE	KEY	
1		SAMPLE COMPANY NAME		2,415,000	2,570,000	0	0	100	*1		
2	19	COUNTY - COLFAX	100	400,000	425,000	0	0	100	#2	213985	
3	19	SCH DIST SCHUYLER CENTRAL HIGH 123	6102	400,000	425,000	0	0	100	01	213970	
4	19	*SCH DIST SCHUYLER CENTRAL 123 BOND 2007	6210	400,000	425,000	0	0	100	01	214121	
5	19	FIRE DIST SCHUYLER 3	7705	400,000	425,000	0	0	100	03	214101	
6	19	LOWER PLATTE NORTH NRD	7302	400,000	425,000	0	0	100	07	214103	
7	19	ESU 7	6303	400,000	425,000	0	0	100	09	214106	
8	19	CENTRAL TECH COMMUNITY COLLEGE	7100	400,000	425,000	0	0	100	10	214110	
9	19	AG SOCIETY	9200	400,000	425,000	0	0	100	13	214115	
10	19	***CONSOLIDATED***		0	0	0	0	100	99	213964	
11	19	CDE, ESU, SCH, FIRE, NRD		0	0	0	0	100	99	213959	
12	19	024... 7... 123(2) II 3 II LP		400,000	425,000	0	0	100	99	213955	
13	64	COUNTY - NEMAHIA	500	825,000	875,000	0	0	100	#2	246934	
14	64	SCH DIST JOHNSON-BROCK 23	508	410,000	425,000	0	0	100	01	247046	
15	64	SCH DIST JOHNSON BROCK 23 9-12 BOND	505	410,000	425,000	0	0	100	01	247027	
16	64	SCH DIST JOHNSON BROCK 23 K-8 BOND	506	410,000	425,000	0	0	100	01	247036	
17	64	SCH DIST AUBURN 29 & BLDG 511		415,000	450,000	0	0	100	01	246992	
18	64	SCH DIST AUBURN 29 BOND 2008		415,000	450,000	0	0	100	01	247057	
19	64	FIRE DIST AUBURN 8 AND SINKING	546	415,000	450,000	0	0	100	03	247069	
20	64	FIRE DIST JOHNSON 1 & SINKING	532	410,000	425,000	0	0	100	03	246994	
21	64	NEMAHIA NRD	566	825,000	875,000	0	0	100	07	247012	
22	64	ESU 4	564	825,000	875,000	0	0	100	09	247144	
23	64	SOUTHEAST COMMUNITY COLLEGE	563	825,000	875,000	0	0	100	10	247082	
24	64	AG SOCIETY	870	825,000	875,000	0	0	100	13	247096	
25	64	***CONSOLIDATED*** COMPANY REPORTED		0	0	0	0	100	99	247111	
26	64	CDEI SCH, FIRE		0	0	0	0	100	99	247001	
27	64	75II.23I.1		410,000	425,000	0	0	100	99	246997	
28	64	130I.29I.8		415,000	450,000	0	0	100	99	247127	
29	74	COUNTY - RICHARDSON	100	1,190,000	1,270,000	0	0	100	#2	246944	
30	74	SCH DIST FALLS CITY 56	6104	840,000	890,000	0	0	100	01	247221	
31	74	SCH DIST FALLS CITY 56 BOND	6204	840,000	890,000	0	0	100	01	247224	
32	74	SCH DIST HUMBOLDT TABLERK 70	6101	350,000	380,000	0	0	100	01	247335	
33	74	FIRE DIST FALLS CITY	7706	450,000	490,000	0	0	100	03	247338	
34	74	FIRE DIST STELLA	7704	350,000	380,000	0	0	100	03	247336	
35	74	FALLS CITY, CITY OF	8601	390,000	400,000	0	0	100	04	247254	
36	74	NEMAHIA NRD	7300	1,190,000	1,270,000	0	0	100	07	247246	

Certain counties rely on consolidated tax district information, however Nebraska law still requires the investment detail to be reported by individual taxing subdivision. The consolidated tax district ("CONSOLIDATED") information is maintained in the distribution file along with the detail. For a county with a consolidated tax district the public service entity will see extra lines for these and the entries will have a code of 99.

**Information available on the Division's website:**

[County Assessor Contact Information](#)

[Nebraska County Names and Numbers](#)

[Taxing Subdivisions and Tax Rates by County](#)

[School District Reference List, By County \(also includes the ESU for school district\)](#)

For additional information on how to complete the distribution file see Schedule 99 General Instructions and/or Schedule 99B for new filers.

Please contact the Nebraska Department of Revenue, Property Assessment Division if you have any questions or need assistance.

**For new public service entities that are filing a Nebraska Form 43 for the first time,** a Microsoft excel file for Schedule 99 must be created by the public service entity for reporting the original cost/gross investment and, if applicable rent paid, which is used as the basis for the distribution or apportionment of taxable value to counties and taxing subdivisions.

**The final information reported for Schedule 99 must match the following format and column headings, as seen in Example C.**

- > **CNTY** = 2-digit county number assigned alphabetically, see Division's website for Nebraska county names and numbers.
- > **NAME** = Top row used for company name, remaining rows use for county name and names of the individual taxing subdivisions.
- > **CNTYFUND** = The county assessor's fund code or authority code assigned to the individual taxing subdivisions, if available.
- > **INVESTMENT\_CY** = report the original cost/gross investment of operating property owned, by county and by taxing subdivision.
- > **RENTAL\_CY** = If applicable, report the annual rent paid for leased operating property, by county and by taxing subdivision.
- > **COMPANY** = 3-digit company number assigned by the Division.

The public service entity is responsible for determining which counties and taxing subdivisions they are to report on Schedule 99. The public service entity will need to determine the location of the owned or leased property within each county either by street address or legal description. The public service entity will then need to contact the respective county assessor to determine the consolidated tax district information based on the location of the property. Provide the street address or legal description of the property to the county assessor and then ask for the detail of the taxing subdivision in each tax district. The public service entity may ask for tax district maps, however, taxing subdivision information may not be included on the maps and the public service entity will need to ascertain the detail of taxing subdivisions within the tax district.

Once the county's tax districts and taxing subdivision information is obtained, the public service entity needs to determine the gross investment and, if applicable, rent paid for each individual taxing subdivision based on the location of the operating property. Using the tax district information, the public service entity must then determine the total investment and/or rent for each individual taxing subdivision with the tax district.

It is recommended the company set up a worksheet similar to **Example A, following**. On the left side of Example A, there are columns for County number (CNTY), County name (CNTYNAME), Tax district (TAXDIST), Investment (INVEST), and Rent (RENT). On the right side, here are columns for County number (CNTY), Name of the taxing subdivision (NAME), County fund number (CNTYFUND), Current year investment (INVESTMENT\_CY), Current year rent (RENTAL\_CY), and the Company number (COMPANY). In Example A, the sample company has investment in two separate tax districts (85 and 90) in Jefferson county. Note, if public service entity has leased operating property the amount of annual rent paid must be reported in column Rental\_CY. For this example, rent paid is zero (0). Using the information received from the county assessor, the individual taxing subdivisions have been listed for each tax district and separated by a blank row. The next step is to list the investment and rent of each taxing subdivision within the tax district.

**The public service entity will need to merge the investment/rental data for taxing subdivisions that are listed separately under each tax district,** ensuring that duplicate names within the county are combined as one entry and summing together the investment and rental for the taxing subdivision. In **Example A**, notice that there are two "COUNTY JEFFERSON" entries (one for each tax district); In **Example B**, there is only one "COUNTY JEFFERSON" and the investment and rent totals of both tax district's for "COUNTY JEFFERSON" have been summed together one entry for that taxing subdivision.

Once the data is merged to display by county and by taxing subdivision, the public service entity will copy each county's merged information into one spreadsheet, as shown in **Example C following**. The company name must be the first row entry under the "NAME" heading with the company's total investment and rent paid listed under the "INVESTMENT\_CY" and "RENTAL\_CY". This will be the excel file that the public service entity submits as Schedule 99, as part of their filing the Nebraska Form 43 to the Division.

Note: Certain counties rely on consolidated tax district information, however Nebraska law still requires the investment detail to be reported by individual taxing subdivision. The consolidated tax district (\*\*CONSOLIDATED\*\*) information is maintained in the distribution file along with the detail. For a county with a consolidated tax district the public service entity will see extra lines for these and the entries will have a code of 99.

**Before filing, the public service entity must balance and reconcile the gross investment and rental amounts as follows:**

- 1) The sum of investment and rental for all counties must equal the company's total investment and rental.
- 2) The sum of investment and rental for school districts within the county, excluding bonds, must equal the county's total investment and rental.
- 3) The sum of investment and rental for educational service units (ESU) within the county must equal the county's total investment and rental. In addition, the ESU investment and rental must equal the sum of school districts that are members with the ESU.
- 4) The sum of investment and rental for natural resource districts within the county must equal the county's total investment and rental.
- 5) The sum of investment and rental for community colleges within the county must equal the county's total investment and rental.
- 6) The sum of investment and rental for cities and fire districts within the county must equal the county's total investment and rental, except where a fire district's territory may also include the city/village. In that situation, the sum of all cities and fire districts within the county will be higher than the county total investment and rental by the amount of the city/village's investment and rental.
- 7) Certain taxing subdivisions may coincide with another subdivision's boundary for balancing, for example, agricultural society would be the same as the county total investment and rental, city airport authority would match with the city's investment and rental. School bonds may match with the school district unless there have been mergers and the former school district's bond was attached to a smaller territory. A school district's bond should not be greater than the school district. Occasionally, there may be old school bonds but the original school district since dissolved/merged.
- 8) The sum of investment and rental for consolidated tax districts within the county, if reported, must equal the county's total investment and rental.



# Nebraska Schedule 99B - Distribution/Subdivision Apportionment

Instructions for New Public Service Entities, Filing Schedule 99 for the First Time.

Form 43

Tax Year

2016

**Example A: Sample example of how to identify taxing subdivisions within each tax district and determine investment and rent.**

A	B	C	D	E	F	G	H	I	J	K	L	M
CNTY	CNTYNAME	TAXDIST	INVEST	RENT		CNTY	NAME	FUND	INVESTMENT_CY	RENTAL_CY	COMPANY	
48	Jefferson	85	250000	0		48	COUNTY JEFFERSON	1	250000	0	100	
48	Jefferson	90	120000	0		48	SCH FAIRBURY 8	101	250000	0	100	
						48	SCH DIST 8 BLDG FUND	103	250000	0	100	
						48	SCH DIST 8 CAPITOL PURPOSE	110	250000	0	100	
						48	FIRE DISTRICT FAIRBURY 8	305	250000	0	100	
						48	LITTLE BLUE NRD	501	250000	0	100	
						48	HISTORICAL SOCIETY	701	250000	0	100	
						48	SOUTHEAST COMMUNITY COLLEGE	801	250000	0	100	
						48	AMBULANCE DIST 33	1010	250000	0	100	
						48	ESU 5	2010	250000	0	100	
						48	*** CONSOLIDATED ***				100	
						48	TAX DISTRICT 85		250000	0	100	
						48	COUNTY JEFFERSON	1	120000	0	100	
						48	SCH FAIRBURY 8	101	120000	0	100	
						48	SCH DIST 8 BLDG FUND	103	120000	0	100	
						48	SCH DIST 8 CAPITOL PURPOSE	110	120000	0	100	
						48	FIRE DISTRICT DILLER 6	303	120000	0	100	
						48	LOWER BIG BLUE NRD	502	120000	0	100	
						48	HISTORICAL SOCIETY	701	120000	0	100	
						48	SOUTHEAST COMMUNITY COLLEGE	801	120000	0	100	
						48	ESU 5	2010	120000	0	100	
						48	*** CONSOLIDATED ***				100	
						48	TAX DISTRICT 90		120000	0	100	

**Example B: Sample example of what Example A would look like after merging data for individual taxing subdivisions from tax districts.**

A	B	C	D	E	F	G
CNTY	NAME	FUND	INVESTMENT_CY	RENT_CY	COMPANY	
48	COUNTY JEFFERSON	1	370000	0	100	
48	SCH FAIRBURY 8	101	370000	0	100	
48	SCH DIST 8 BLDG FUND	103	370000	0	100	
48	SCH DIST 8 CAPITOL PURPOSE	110	370000	0	100	
48	FIRE DISTRICT DILLER 6	303	120000	0	100	
48	FIRE DISTRICT FAIRBURY 8	305	250000	0	100	
48	LITTLE BLUE NRD	501	250000	0	100	
48	LOWER BIG BLUE NRD	502	120000	0	100	
48	ESU 5	2010	370000	0	100	
48	SOUTHEAST COMMUNITY COLLEGE	801	370000	0	100	
48	AMBULANCE DIST 33	1010	250000	0	100	
48	HISTORICAL SOCIETY	701	370000	0	100	
48	*** CONSOLIDATED ***		0	0	100	
48	TAX DISTRICT 85		250000	0	100	
48	TAX DISTRICT 90		120000	0	100	

**Example C: Sample of final electronic Schedule 99 should look like for submitting to the Division.**

A	B	C	D	E	F	G	H	I
CNTY	NAME	FUND	INVESTMENT_PY	INVESTMENT_CY	RENTAL_PY	RENTAL_CY	COMPANY	
	SAMPLE COMPANY NAME		0	910000	0	0	100	
48	COUNTY JEFFERSON	1	0	370000	0	0	100	
48	SCH FAIRBURY 8	101	0	370000	0	0	100	
48	SCH DIST 8 BLDG FUND		0	370000	0	0	100	
48	SCH DIST 8 CAPITOL PURPOSE		0	370000	0	0	100	
48	FIRE DISTRICT DILLER 6	303	0	120000	0	0	100	
48	FIRE DISTRICT FAIRBURY 8	305	0	250000	0	0	100	
48	LITTLE BLUE NRD	501	0	250000	0	0	100	
48	LOWER BIG BLUE NRD	502	0	120000	0	0	100	
48	ESU 5	2010	0	370000	0	0	100	
48	SOUTHEAST COMMUNITY COLLEGE	801	0	370000	0	0	100	
48	AMBULANCE DIST 33	1010	0	250000	0	0	100	
48	HISTORICAL SOCIETY	701	0	370000	0	0	100	
48	*** CONSOLIDATED ***		0	0	0	0	100	
48	TAX DISTRICT 85		0	250000	0	0	100	
48	TAX DISTRICT 90		0	120000	0	0	100	
74	COUNTY RICHARDSON	100	0	140000	0	0	100	
74	SCH FALLS CITY 56	6104	0	140000	0	0	100	
74	SCH FALLS CITY 56 BOND	6204	0	140000	0	0	100	
74	FIRE DISTRICT FALLS CITY	7706	0	140000	0	0	100	
74	NEMAHA NRD	7300	0	140000	0	0	100	
74	ESU 4	6900	0	140000	0	0	100	
74	SOUTHEAST COMMUNITY COLLEGE	7100	0	140000	0	0	100	
74	AG SOCIETY	9200	0	140000	0	0	100	
74	*** CONSOLIDATED ***		0	0	0	0	100	
74	TAX DISTRICT 100		0	140000	0	0	100	
80	COUNTY SEWARD	100	0	400000	0	0	100	
80	SCH SEWARD 9	401	0	400000	0	0	100	
80	SCH SEWARD 9 BOND AFFIL 9-12	427	0	400000	0	0	100	

Information available on the Division's website:

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[Nebraska County Names and Numbers](#)

[Taxing Subdivisions and Tax Rates by County](#)

[School District Reference List, By County \(also includes the ESU for school district\)](#)

For additional information on how to complete the distribution file see Schedule 99 General Instructions and/or Schedule 99A for existing filers.

Please contact the Nebraska Department of Revenue, Property Assessment Division if you have any questions or need assistance.